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**Government
of South Australia**

**Country Arts SA
2023-24 Annual Report**

COUNTRY ARTS SA

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To:

The Hon Andrea Michaels MP
Minister for Arts

This annual report will be presented to Parliament to meet the statutory reporting requirements of *South Australian Country Arts Trust Act 1992* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of Country Arts SA by:

Anthony Peluso
Chief Executive

A handwritten signature in black ink that reads "Anthony Peluso". The signature is written in a cursive style with a large, looping initial 'A'.

Date: 27/09/2024

From the Chief Executive

In 2023-24 532,588 people enjoyed 2,423 enriching arts and cultural experiences that were supported, produced, developed, presented and shared by Country Arts SA.

With the implementation of our *Stretch* Reconciliation Action Plan, the organisation's third, we continued to live the priority of First Nations first by presenting and producing work of significance by First Nations artists from South Australia.

During Reconciliation and NAIDOC weeks, we presented *Nunga Screen* - a program of films created by First Nations artists including two newly commissioned films.

We supported South Australian artists to make and championed new work on our arts centres' stages and in small halls across the state.

Country Arts SA created further opportunities for regional artists through dedicated support from the Department of the Premier and Cabinet in the *Forge* (artist sustainable careers) program. A total of 223 regional artists were provided artistic development opportunities to advance their careers through:

- Workshops for First Nations artists in documentary film production, poetry and *Firetalks* – critical response yarning circles
- Residencies for artists at Grindell's Hut, at our arts centres, and in Adelaide
- Professional Development for visual artists attending Nebula, Nebula Studio Snapshot and Breaking Ground
- First Nations film commission for Nunga Screen

In partnership with seven local regional councils, our arts and cultural team delivered 107 events for regional artists and communities involving 12,902 participants. And 19,519 people performed on Country Arts SA's regional stages supported by a further 2,503 people backstage.

In 2023-24 the Country Arts SA Board met in Adelaide, Naracoorte, Port Pirie, Renmark and Port Lincoln. The Board continued to guide the work of the organisation and we proudly welcomed three new members – Kath Mainland (who took up the position of Chair in February 2024), Darren Braund and Simone Bailey. I would like to acknowledge the dedication, generosity, local knowledge and governance expertise of all members and particularly thank Shouwn Oosting as Chair, First Nations Advisory Committee, Victoria MacKirdy as Chair, Governance and Finance Committee and Christie Anthony and Ella Winnall as Chair, Grants Assessment Panel.

I would like to thank outgoing Chair Michael Lennon for his time and Christie Anthony for her nine years of service and leadership.

Country Arts SA acknowledges the ongoing financial support of the South Australian Government through the Department of the Premier and Cabinet. We also acknowledge Commonwealth Government support through Creative Australia and Playing Australia, and through the Department of Communications and the Arts for the Regional Arts Fund.

The work of Country Arts SA would not be possible without the backing of our committed corporate and program partners, particularly with our ongoing partnership with SA Power Networks and our growing group of donors, which this year included a significant gift from Lewis Owens and Emerita Professor Rosemary Owens AO.

The impact of the Country Arts Foundation continued to grow under the new leadership of Robyn Brown. I would like to thank inaugural Chair Rod Jones for his guidance in setting up and leading the stewardship of the Board.

Our partnerships with local governments continued to connect communities to arts and culture, expand our arts program and employ artists and arts workers, including with City of Port Lincoln, City of Whyalla, Port Pirie Regional Council, Regional Council of Goyder, Yorke Peninsula Council, District Council of Loxton Waikerie, Naracoorte Lucindale Council, City of Mount Gambier and City of Victor Harbor.

Country Arts SA staff respect that artists, audiences and regional communities are the core of our work. I thank them all for their passion and dedication.



Anthony Peluso

Chief Executive/ Executive Director

Country Arts SA

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Overview: about the agency

Our strategic focus

<p>Our Purpose</p>	<p>Country Arts SA aims to transform the way the arts are made and engaged with in regional South Australia.</p> <p>Country Arts SA’s unique state-wide, multi-artform remit and 31 years’ experience puts us in a singular position to make art and tell stories that can’t be made anywhere else in the world, and to contribute to a national cultural identity that embraces the regional communities at its heart.</p> <p>The arts are a leading contributor to the strength of our regional communities. They shape our culture, identity and economy, contribute to employment, tourism and education, and support good health, wellbeing and community cohesion.</p> <p>Opportunities to experience, participate in and benefit from the arts should be available to all South Australians.</p>
<p>Our Vision</p>	<p>Our vision is for artists and communities of regional South Australia to thrive through engagement with the arts and be recognised as valued contributors to the nation’s cultural voice.</p>
<p>Our Values</p>	<p>Place, Impact, Inclusion, Creativity, Respect</p>
<p>Our functions, objectives and deliverables</p>	<p>Country Arts SA increases access to the arts for regional South Australian communities and shares unique stories through extraordinary arts experiences.</p> <p>We listen, respond and collaborate.</p> <p>We produce ambitious and accessible arts experiences.</p> <p>We present work for people of all ages and interests.</p> <p>We empower regional communities to create and interact with the arts as audiences, participants, artists and leaders.</p>

Our organisational structure

COUNTRY ARTS SA

Organisational Chart

30 June 2024

- Relationships
- Development
- Arts Centres
- Experiences
- Sustainability
- People & HR

* Partnership position (non Country Arts SA employees)
 † Co-managed with Marketing Leader
 ‡ Secondment from Department for Innovation and Skills

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Our Board

Name	Position	First Term start date	Current Term Expires
Michael Lennon (Chair)	Chair, (until February 2024), Governance and Finance Committee Member	13 October 2022	20 February 2024
Kath M Mainland CBE (Chair)	Chair, (from February 2024)	21 February 2024	21 February 2027
Christie Anthony	Grants Assessment Panel Chair	6 November 2014	24 February 2024
Ella Winnall	Riverlands Murray Lands representative Grants Assessment Panel Chair	8 October 2020	24 February 2027
Victoria MacKirdy	Governance and Finance Committee Chair	1 April 2016	31 March 2025
Stephanie Toole	Yorke and Mid North Representative	1 April 2018	31 March 2027
Ian McKay	Limestone Coast representative Governance and Finance Committee Member	25 February 2023	24 February 2026
Shouwn Oosting	First Nations Advisory Committee Chair	15 June 2023	14 June 2026
Susan (Susie) Betts	Eyre and West Representative (also First Nations) First Nations Advisory Committee Member	15 June 2023	14 June 2026
Darren Braund	Yorke and Mid North Representative Governance and Finance Committee Member	20 July 2023	19 July 2026
Simone Bailey	Riverlands Murray Lands representative Governance and Finance Committee Member	22 February 2024	21 February 2027

Changes to the agency

During 2023-24 there were the following changes to the agency's structure.

- A new Development Support Officer (0.6FTE) position commenced on Kurna Country
- A new Chief Financial Officer (1.0FTE), replacing the Sustainability Leader position, commenced on Kurna Country
- A new Visual Arts Coordinator (0.6FTE), replacing Visual Arts Support Officer, commenced on Kurna Country

- The First Nations Creative Producer (0.8FTE) was made ongoing
- The First Nations Arts and Culture Manager (1.0FTE) was made ongoing.
- The Strategic Initiatives Officer (1.0FTE) returned to the agency
- The Finance Manager (1.0FTE) position was filled on Nukunu Country
- The Corporate Marketing & Publicity Officer (0.6FTE) was backfilled on Kaurua Country
- The Arts and Culture Leader (1.0FTE) position was backfilled on Kaurua Country
- The Administration Officer (0.6FTE) position was backfilled on Boandik Country

Our Minister (s)

Hon Andrea Michaels MP is the Minister for Arts

Our Executive team

Anthony Peluso is the Chief Executive/Executive Director and Reconciliation Action Plan Champion and is responsible for leading the organisation.

Anthony Jones is the Sustainability Leader, responsible for governance, finance, ICT and facilities.

Merilyn de Nys is the Arts and Culture Leader, responsible for leading the Arts and Cultural teams and providing regional representation. Damien Cassidy acted in this role while Merilyn took long service leave during the period.

Sussan Baldwin is the Arts Centres Leader, responsible for leading the Arts Centres team.

Kyra Herzfeld is the Marketing Leader, responsible for leading the marketing, publicity, digital, design and development team.

Cassandra Barendregt is the Development Director, responsible for leading the development strategy and support the growth of the Country Arts Foundation.

Jill Bolzon is our Head of People, responsible for Human Resources.

Legislation administered by the agency

South Australian Country Arts Trust Act 1992

The agency's performance

Performance at a glance

In 2023-24, Country Arts SA delivered 2,423 performances, exhibitions, events, workshops and other activities in five arts centres, online and other spaces across South Australia and nationally, attracting 532,588 people.

2023-24	Arts Centres	Performing Arts	Visual Arts	Cultural Programming	Grant funding	TOTAL
Far West and North	32,351	3,869	-	14,334	61,731	112,285
Yorke and Mid North	27,990	3,471	13,063	4,133	113,061	161,718
Adelaide Hills, Barossa, Fleurieu and Kangaroo Island	-	384	18,377	3,333	70,365	92,459
Murraylands and Riverland	24,045	4,933	5,017	17,121	3,431	54,547
Limestone Coast	27,231	4,542	10,234	1,942	10,316	54,265
Adelaide	40,508	10,733	4,585	822	-	56,648
National	-	666	-	-	-	666
TOTAL	152,125	28,598	51,276	41,685	258,904	532,588

2023-24	Arts Centres	Performing Arts	Visual Arts	Cultural Programming	Grant funding	TOTAL
Total events, exhibitions, performances and screenings	1,832	279	19	221	72	2,423

Board meetings

Board member	No. of sessions	No. of session attended
Christie Anthony	4	3
Darren Braund	6	6
Ella Winnall	3	2
Ian McKay	6	6
Kath M Mainland CBE	2	2
Michael Lennon	4	1

Shouwn Oosting	6	5
Simone Bailey	2	2
Stephanie Toole	6	5
Susie Betts	6	2
Victoria MacKirdy	6	3

Agency objectives	Indicators	Performance
Support and empower artists, arts workers and organisations in regional South Australia to develop their practice, produce extraordinary arts experiences and share their unique stories.	<p>Employment opportunities provided: target was >12 FTE</p> <p>New work produced: target was eight</p> <p>New work presented: target was 15</p>	<p>26.74 FTE</p> <p>Nine new works produced: Six of these were First Nations</p> <p>23 new works presented: Six of these were First Nations</p>

Specific mention is made of:

- Saltbush Country* – a visual arts commissioned exhibition presenting new work across installation, sculpture, painting, textiles, jewellery and weaving from seven First Nations women artists from across regional South Australia. The exhibition was a highlight of the 2023 Tarnanthi Festival, premiering at Port Pirie Regional Art Gallery, Nukunu Country and then Kerry Packer Civic Gallery at UniSA City West Campus, Adelaide, Kurna Country. The exhibition reflects the world as seen through the artists’ eyes – a contemporary articulation of Aboriginal life in regional South Australia. It was the inaugural outcome of Regional Tarnanthi, a collaborative initiative of Country Arts SA and the Art Gallery of South Australia curated by Port Augusta-based Wangkangurru curator and artist Marika Davies.

- *Tracker* by Australian Dance Theatre, a multidisciplinary work by Wiradjuri choreographer and director, Daniel Riley. A story of continued cultural resilience in the face of a forcefully implemented colonial system, is the story of Alec ‘Tracker’ Riley presented at Country Arts SA’s regional arts centres.
- *Gynburra – The Clem Graham Story* – the origin story of the traditional Narungga cultural practice of harpooning butterfish and of those who started the community festival in 1982. A First Nations crew was engaged with original music by Narungga songwoman Sonya Rankine. The film premiered at *Nunga Screen* screenings across the state.
- Boandik Acknowledgement Film – An Acknowledgement of Country film for Country Arts SA’s Sir Robert Helpmann Theatre captured the beautiful and dramatic Boandik Country with voiceover in traditional Bunganditj language which premiered as part of Reconciliation Week.
- *Writing the River Rising* - Alysha Herrmann and Daniel Giles created a digital writing project inviting us to see the moments behind the Riverland Flood headlines. Each day, there was a new poem, and a new question or prompt that participants were invited to respond to contributing to an evolving digital artwork.
- *Euphoria* by Emily Steele completed the final leg of a national tour – performing in Karratha and Geraldton before returning to South Australia and our own venues, ahead of the final season at the Odean Theatre in Adelaide. National audiences were moved and impressed by this story of the highs and lows of living in a small regional town.
- *Seven Little Wonders* by The Paperboats – developed with professional theatre makers Sarah Brokensha, Gavin Clarke, Anya McKee based in Mount Gambier was seen by 1,802 children. The production won a 2022 Arts SA Ruby Award for Outstanding Work, Event or Project for Young People.
- *Women’s Work* by Anya McKee a live dance-theatre production which premiered, with a short documentary film featuring six local women, at the Sir Robert Helpmann Theatre, Mount Gambier to celebrate International Women’s Day.
- The “Shows on The Road” program continued to build on the success of the past decade of work with performances in Maitland, Port Augusta, Streaky Bay, Port Lincoln, Burra, Mount Gambier, Bordertown, Warooka and Ceduna. Audiences were treated to the outrageous characters and stories in *Symphonie of the Bicycle* written and starring Hew Parham, presented in partnership with State Theatre Company of South Australia and Brink Theatre. Audiences also enjoyed the *Stringybark Quartet* sharing an eclectic musical adventure spanning folk, pop and new music.
- In 2023-24 the most attended program, visual arts attracted 51,276 visitations to 19 showings of seven exhibitions. The program included the premiere of Country Arts

SA’s Breaking Ground Award exhibition *Between Us*, by Gail Hocking at Praxis Artspace in Adelaide; *Island Welcome*, the contemporary jewellery exhibition responding to attitude and policies relating to immigration, had its first showing at the Murray Bridge Regional Gallery; and *AGSA Screen: Wavelength* a new touring exhibition of video works from the Art Gallery of SA’s collection was presented at Port Pirie Regional Gallery.

Additional opportunities for Artists included:

- *Intersection* - a new professional development program of intensive studio visits by experienced curators delivered in partnership with Guildhouse
- 10 regional SA artists attended a three-day residency on Barngarla Country at Thuruna, designed to provide space for regional performing artists to focus on the development of one new work through a supported process of stimulus and feedback.
- *Drawing Country*, a free community art event invited people of all ages and abilities to celebrate their local landscape through art. 75 enthusiastic people participate with five artists supported to share skills across five locations - Terowie Institute Hall, Rain Moth Gallery Waikerie, Lauren Weir Gallery Port Elliot, Dhillba Guuranda-Innes National Park Yorke Peninsula, and Billy Lights Point Port Lincoln.

Listen and respond to the diverse communities of regional South Australia and create opportunities for engagement in the arts at every level	Total audiences at Country Arts SA arts centres: target increase 5%	Increased 14%
	Total audiences at other locations: target increase 5%	Decreased 6%
Activate our Art Centres and a range of other spaces to produce or present work in regional South Australia, and support them to become viable, accessible and fit for purpose.	Utilisation of Country Arts SA arts centres (no of days in use): target 5% increase	Increased 6%

Country Arts SA continued to provide access by:

- Keeping ticket prices to Country Arts SA performances low.
- Providing concessional community hire rates to ensure our arts centres remained accessible to all.
- Supporting access to underprivileged members of the community to performances at Country Arts SA arts centres through *Tickets on us*.
- Installing a passenger lift in the Northern Festival Centre, Port Pirie.

The agency's performance

Corporate performance summary

Attendances across our art centres were up 14% year on year, to 160,980 from 140,661, due to audiences feeling confident to return post-Covid.

Corporate governance was further improved with several new policies and revisions being approved by the Board. These included an overarching Policies Framework and Customer Service Policy.

Additionally, work continued implementing further IT efficient systems and internal processes to further improve business diversity. The business commenced building a new ticketing service (SA Tix) to better support local and rural artists and venues.

This area of focus formed part of a strategic IT program of work to be implemented over the next three years from within the IT roadmap and recommendations from the IT Service Review. The IT Service Review identified 47 projects of which eight have been completed and a further ten in progress at the financial year end.

A main capital project, installation of a new passenger lift at the Northern Festival Centre, Port Pirie, Nukunu Country was completed in December 2023. This new lift replaced the thirty-five-year-old stair lift and will allow mobility impaired patrons to have access to the theatre, which had not been possible since July 2022.

Further capital design and tender work has been achieved for the upgrade and refurbishment of the Varcoe Foundry, Mount Gambier on Boandik Country. The detailed design work and tender process has been completed and further negotiations are currently on-going. The upgrade will allow artists to create and develop new work and for audiences to enjoy intimate performances.

Master plans for the four regional art centres have been revised, to allow for a phased upgrade approach at each centre. Costings reports have also been refreshed for each Plan as part of the review. Master plan discussions are on-going with Local, State and Federal Governments.

The Department of Premier and Cabinet (DPC) provided much needed additional operational funding to support urgent work, health and safety issues at the art centres. These works included working from heights and fall prevention equipment.

The Port Adelaide office suffered a significant flooding event in April, resulting in the team having to work from home for several weeks whilst temporary accommodation was found at the State Administration Centre. The Port Adelaide office was deemed unfit for further occupation and discussions were held to lease office space at the ABC building, Collinswood.

Employment opportunity programs

Program name	Performance
First Nations Employment Strategy	As of 30 June 2024, it was 7.1%. A further 3.11 FTE through employing First Nations artists and arts workers in activities, performances, exhibitions, and events.

Agency performance management and development systems

Performance management and development system	Performance
A Performance Management and Development system is in place at Country Arts SA	100% of Country Arts SA's 44.5 FTE employees with ongoing or term contracts completed Staff Development Reviews with their line managers to 30 June 2024.

Work health, safety and return to work programs

Program name	Performance
Country Arts SA is included in the Department of Premier and Cabinet (DPC) reporting, measuring and evaluation systems.	DPC provided assistance on a fee for service basis. During the year Country Arts SA WHS system continued to incorporate elements of the DPC system such as standard policies and procedures, on-line training and the online reporting system.
WHS Committee	Country Arts SA's WHS Committee meets quarterly. Each work site has elected Health Safety Representatives that are required to inform the WHS Committee of issues and incidents
Wellbeing Program	Country Arts SA has implemented a Wellbeing Program. A budget was established with a focus on training and other initiatives as part of this program. EAP access is provided to staff.
Flexible Working	Staff were supported with Flexible Working guidelines approved by Country Arts SA board to manage their work in line with Government advice.

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	-	-	-
Fatalities	-	-	-
Seriously injured workers*	-	-	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	-	-	-

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	-	1	(100%)
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	-	-	-

Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	-	-	-
Income support payments – gross (\$)	-	-	-

**before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

Executive employment in the agency

Executive classification	Number of executives
Executive Level - B	1

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2023-24 are attached to this report.

Statement of Comprehensive Income \$'000	2023-24		Variation	2022-23
	Budget	Actual		Actual
Total Income	9,662	10,005	343	9,565
Total Expenses	11,950	12,197	(247)	11,549
Net Result	(2,288)	(2,192)	96	(1,984)
Total Comprehensive Result	(2,288)	(2,192)	96	(1,984)

Statement of Financial Position \$'000	2023-24		Variation	2022-23
	Budget	Actual		Actual
Current assets	4,884	5,389	505	6,210
Non-current assets	34,389	31,419	(2,970)	32,696
Total assets	39,273	36,808	(2,465)	38,906
Current liabilities	4,080	3,066	1,014	3,011
Non-current liabilities	563	601	(38)	562
Total liabilities	4,643	3,667	976	3,573
Net assets	34,630	33,141	(1,489)	35,333
Equity	34,630	33,141	(1,489)	35,333

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	4,564

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Grieve Gillett Architects	Consultancy for Country Arts SA Masterplans Staging Review	48,814
.lgiQ P/L	Consultancy of End of Financial Year work for 22-23 statements	15,205
Red Wagon Workplace Solutions Pty Ltd	Consultancy for Workplace Review	14,886
	Total	78,905

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/country-arts-sa-annual-report-regulatory-data)

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All Contractors below \$10,000 each - combined	Various	493,289

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Comunet Pty Ltd	Artists / Arts Workers & Maintenance	316,565
RNW Fire Services Pty Ltd	Maintenance	68,127
Riverland Youth Theatre	Artists / Arts Workers	66,182

Contractors	Purpose	\$ Actual payment
INTLX Productions	Artists / Arts Workers	56,236
Randstad Pty Ltd	Artists / Arts Workers	51,226
Onyx Productions	Artists / Arts Workers	45,000
Hoyts Corporation Pty Limited	Maintenance	41,065
Access Software Australia	Artists / Arts Workers & Maintenance	35,413
Sandpit Media Pty Ltd	Artists / Arts Workers	27,860
Solutions Plus Partnership Pty Ltd	Maintenance	26,851
City of Mount Gambier	Maintenance	25,982
Lightbulb Digital Pty Ltd	Artists / Arts Workers	24,004
Australian Chamber Orchestra	Artists / Arts Workers	22,000
Show Trek	Maintenance	21,574
JLG Industries (Australia)	Maintenance	17,160
Westside Services (SA) P/L	Maintenance	16,127
Isaac Lindsay	Artists / Arts Workers	16,100
Arts On Tour	Artists / Arts Workers	13,636
Cheryl Anne Brown	Artists / Arts Workers	13,315
William Parton T/A BP Entertainment	Artists / Arts Workers	12,900
Yorke Peninsula Council	Artists / Arts Workers	12,877
Deanne Bullen	Artists / Arts Workers	11,348
CleanScope Group Pty Ltd	Maintenance	10,770
iSentia Pty Ltd	Media Monitoring	10,464
Play Your Part - Maz McGann	Artists / Arts Workers	10,458

Contractors	Purpose	\$ Actual payment
Jacob Boehme	Artists / Arts Workers	10,000
	Total	983,241

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/country-arts-sa-annual-report-regulatory-data)

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Risk management

Risk and audit at a glance

Risk management is reviewed every six months by Country Arts SA's Governance and Finance Committee, a sub-committee of the Board of Trustees.

Fraud detected in the agency

Category/nature of fraud	Number of instances
During the 2023-24 financial year there were no instances of fraudulent behaviour	-

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

Country Arts SA has well documented internal controls and procedures that are designed to efficiently detect any possibility of fraud occurring within the organisation. Country Arts SA policies include:

- CORP-001 Fraud and Corruption Control Plan
- CORP-002 Fraud and Corruption Reporting Procedure

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/country-arts-sa-annual-report-regulatory-data)

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

2023-24 = 0

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/country-arts-sa-annual-report-regulatory-data)

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	2
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	1
Communication	Communication quality	Inadequate, delayed or absent communication with customer	-
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	-
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	2
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	-
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	-

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	-
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	-
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	2
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	3
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	3
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	3
		Total	19

Additional Metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	19
Total number of feedback comments	22
% complaints resolved within policy timeframes	100

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

Service Improvements

All customer complaints were dealt with courteously by speaking directly to the customer and explaining the best way to resolve the issue.

All process improvement complaints were reviewed with system improvements put in place where required.

Compliance Statement

Country Arts SA is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
Country Arts SA has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Yes

Appendix: Audited financial statements 2023-24

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

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To the Chairperson, Board of Trustees South Australian Country Arts Trust

Qualified opinion

I have audited the financial report of the South Australian Country Arts Trust (the Trust) (the South Australian Country Arts Trust and its controlled entity) for the financial year ended 30 June 2024.

In my opinion, except for the possible effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the Trust as at 30 June 2024, their financial performance and their cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chairperson, Board of Trustees, Chief Executive and the Chief Financial Officer.

Basis for qualified opinion

I was unable to obtain sufficient appropriate audit evidence about whether the carrying amount of land and buildings materially reflected fair value.

Following initial recognition, the Trust is required to recognise property, plant and equipment at fair value in accordance with *Treasurer's Instructions (Accounting Policy Statements) (TI)(APS)*.

AASB 116 Property, Plant and Equipment requires entities to undertake revaluations with sufficient regularity to ensure that the carrying amount does not differ materially from fair value.

As detailed in note 5 of the Trust's financial report, the reported value of land and buildings as at 30 June 2024 is \$29.3 million based on a valuation which was undertaken in 2019, less subsequent accumulated depreciation. There have been no adjustments for impairment or for other changes in the assets' fair values.

Given the current market conditions and rising costs following the COVID-19 pandemic, together with a number of issues identified by the Trust which may warrant changes to underlying valuation assumptions and/or impairment of these assets, we do not consider the existing valuations are sufficient to support the fair value of land and buildings.

Management was unable to provide sufficient evidence that the asset carrying values materially reflect fair value. As such I am unable to determine whether any adjustments to these amounts were necessary.

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Trust. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of the Chief Executive and the Board of Trustees for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's and consolidated entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board of Trustees is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 15(3) of the *South Australian Country Arts Trust Act 1992*, I have audited the financial report of the Trust for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

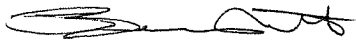
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive

- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the group financial report. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive and the Board of Trustees about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett
Auditor-General

27 September 2024

South Australian Country Arts Trust

**Annual Financial Statements
for the year ended
30 June 2024**

**Country Arts SA
ABN: 63 908 129 329
85 North East Road, COLLINSWOOD, SA 5081
www.countryarts.org.au
Contact phone number: (08) 8444 0400**

Certification of the Financial Statements

We certify that the:

- financial statements of the South Australian Country Arts Trust:
 - are in accordance with the accounts and records of the Trust;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Trust at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the South Australian Country Arts Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



Anthony Peluso
Chief Executive
27 September 2024



Anthony Jones
Chief Financial Officer
27 September 2024



Kath M Mainland CBE
Chairperson, Board of Trustees
27 September 2024

South Australian Country Arts Trust
Statement of Comprehensive Income
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<u>Income</u>			
SA Government grants, subsidies and transfers	2.1	4,517	4,871
Fees and charges	2.2	2,696	2,489
Commonwealth-sourced grants and funding	2.3	630	451
Grants and subsidies revenue	2.4	1,011	889
Interest revenues		266	211
Net gain (loss) from disposal of non-current assets		(5)	7
Other income	2.5	890	647
Total income		10,005	9,565
<u>Expenses</u>			
Employee related expenses	3.3	5,664	5,136
Program expenses	4.1	1,601	1,620
Infrastructure expense	4.1	1,477	1,311
Administration expenses	4.1	1,120	1,227
Grants and subsidies	4.2	189	130
Depreciation and amortisation	5.1	2,146	2,125
Total expenses		12,197	11,549
Net result		(2,192)	(1,984)
<u>Other Comprehensive Income</u>			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		-	-
Total other comprehensive income		-	-
Total comprehensive result		(2,192)	(1,984)

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

South Australian Country Arts Trust

Statement of Financial Position

as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
<u>Current assets</u>			
Cash and cash equivalents	6.2	5,080	5,909
Receivables	6.3	225	197
Inventories		39	43
Other assets		45	61
Total current assets		5,389	6,210
<u>Non-current assets</u>			
Property, plant and equipment	5.1	31,076	32,353
Works of art	5.1	343	343
Total non-current assets		31,419	32,696
Total assets		36,808	38,906
<u>Current liabilities</u>			
Payables	7.2	1,324	954
Employee related liabilities	3.4	993	835
Provisions	7.3	31	27
Other current liabilities	7.4	718	1,195
Total current liabilities		3,066	3,011
<u>Non-current liabilities</u>			
Employee related liabilities	3.4	466	465
Provisions	7.3	135	97
Total non-current liabilities		601	562
Total liabilities		3,667	3,573
Net assets		33,141	35,333
<u>Equity</u>			
Retained earnings		(11,285)	(9,093)
Asset revaluation surplus		44,426	44,426
Total equity		33,141	35,333

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

South Australian Country Arts Trust
Statement of Changes in Equity

for the year ended 30 June 2024

	Asset revaluation surplus \$'000	Retained earnings \$'000	Total Equity \$'000
Balance at 30 June 2022	44,426	(7,109)	37,317
Net result	-	(1,984)	(1,984)
Balance at 30 June 2023	44,426	(9,093)	35,333
Net result	-	(2,192)	(2,192)
Balance at 30 June 2024	44,426	(11,285)	33,141

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

South Australian Country Arts Trust

Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<u>Cash flows from operating activities</u>			
<i>Cash inflows</i>			
SA Government grants, subsidies and transfers		4,517	4,871
Fees and charges		2,462	2,522
Receipts from Commonwealth-sourced grants and funding		630	451
Receipts from grants and subsidies		1,011	889
Interest received		245	190
GST recovered from the ATO		14	-
Other receipts		980	710
Cash generated from operations		9,859	9,633
<i>Cash outflows</i>			
Employee related payments		(5,502)	(5,425)
Payments for supplies and services		(4,146)	(4,880)
Payments of grants and subsidies		(189)	(130)
Cash used in operations		(9,827)	(10,435)
Net cash provided by/(used in) operating activities		22	(801)
<u>Cash flows from investing activities</u>			
<i>Cash inflows</i>			
Proceeds from the sale of property, plant and equipment		-	20
Cash generated from investing activities		-	20
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(851)	(392)
Cash used in investing activities		(851)	(392)
Net cash provided by/(used in) investing activities		(851)	(372)
Net increase/(decrease) in cash and cash equivalents		(829)	(1,174)
Cash and cash equivalents at the beginning of the period		5,909	7,083
Cash and cash equivalents at the end of the period	6.2	5,080	5,909

The accompanying notes form part of these financial statements.

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1. About the South Australian Country Arts Trust

Established in 1993, the South Australian Country Arts Trust (the Trust) is a South Australian Government statutory authority, which trades as Country Arts SA. The trust was established pursuant to the South Australian Country Arts Trust Act 1992.

The Trust has a wide ranging responsibility for the development of the arts in country South Australia and is the principal provider of arts programs to country South Australians.

The Trust delivers arts programs through:

- managing and operating Arts Centres in Whyalla, Port Pirie, Renmark, Mount Gambier and Noarlunga;
- developing performing arts touring programs for the theatres and for touring to other regional centres
- developing and managing visual arts touring programs;
- managing a number of arts development and community artist funding programs;
- the provision of policy advice to the Minister of Arts;
- advocating for the continuing development of the arts in country South Australia; and
- the provision of an arts information and advisory service to country South Australians.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

For the purposes of preparing the financial statements, the agency is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

The Trust is not subject to income tax. The Trust is liable for payroll tax, fringe benefit tax, goods and services tax, emergency services levy, and local government rates.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Inventories include goods held for sale in the ordinary course of business. Inventories are maintained for theatre catering purposes and are measured at the lower of cost or net realisable value.

The financial statements and accompanying notes include all the controlled activities of the Trust. The consolidated financial statements have been prepared by combining the South Australian

Country Arts Trust (the Trust) and the Country Arts Foundation (Foundation) in accordance with AASB 10 Consolidated Financial Statements.

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

1.2. Principles of Consolidation

Controlled entities are those entities over which the Trust has control. The Trust has control over an entity when it is exposed, or has rights to, variable returns from its involvement with that entity and can affect those returns through its power over the entity. This is the case with the Foundation, which is a controlled entity of the Trust. Refer to note 8.5.

1.3. Comparative information

The presentation and classification of items in the financial statements is consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation or classification of items in the financial statements has been amended, comparative figures have been adjusted to confirm to changes in presentation or classification in these statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

2. Income

2.1. SA Government grants, subsidies and transfers

	2024 \$'000	2023 \$'000
Arts South Australia grants	4,517	4,871
Total SA Government grants, subsidies and transfers	4,517	4,871

The Trust receives an annual recurrent operating grant from Arts South Australia, a division of the Department of the Premier and Cabinet to undertake agreed programs. The operating grant falls under *AASB 1058 Income for Not-for-Profit Entities* and is recognised as income on receipt, as there are no specific performance obligations attached.

2.2. Fees and charges

	2024 \$'000	2023 \$'000
Box office – programmed performances	92	96
Box office – films	492	479
Ticket booking fees	408	352
Venue hire	583	550
Candy bar sales	490	424
Recovery of theatre costs	342	269
Sponsorships	50	19
National touring	81	131
Other	158	169
Total fees and charges	2,696	2,489

Revenue from fees and charges is derived from goods and services provided to other SA Government agencies and the public.

Per *AASB 15 Revenue from Contracts with Customers* the revenue is recognised upon delivery of the service to the clients or by reference to the stage of completion.

2.3. Commonwealth-sourced grants and funding

	2024 \$'000	2023 \$'000
Specific purpose grants	630	451
Total Commonwealth-sourced grants and funding	630	451

Commonwealth-sourced grants and funding are recognised in accordance with *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income for Not-for-Profit Entities* on completion of agreed deliverables and in compliance with all obligations under the agreement.

2.4. Grants and subsidies revenue

	2024 \$'000	2023 \$'000
Specific purpose grant from entities within SA Government	238	315
Specific purpose grant from entities external to SA Government	773	574
Total grants and subsidies revenue	1,011	889

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These grants are received by the Trust for specific purposes from SA Government and non SA Government entities. As per *AASB 15 Revenue from Contracts with Customers* revenue is recognised as and when the performance obligations of the grant are met.

2.5. Other income

	2024 \$'000	2023 \$'000
Salary recoveries	789	620
Foundation income	46	19
Insurance recovery	9	1
Other	46	7
Total other income	890	647

Other Income is recognised on receipt under *AASB 1058 Income of Not-for-Profit Entities*.

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Trust include the Minister, Board of Trustees and the Chief Executive Officer who are responsible for the strategic direction and management of the Trust. Total compensation for key management personnel was \$271,000 in 2023-24 (2022-23 \$256,000).

The compensation disclosed in this note excludes salaries and other benefits the Minister for Arts receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

A Board of Trustees member, who is a sole trader of a business was engaged due to their unique skill set to deliver a programme of weaving workshops, at a community hub on Barngarla land. The services were engaged for \$1,350. As at year end, there are no amounts outstanding.

3.2. Board and committee members

Members during the 2024 financial year were:

Board of Trustees

Christabel (Christie) Anthony* (term end Feb-24)	Shouwn Oosting
Susan (Suzie) Betts	Stephanie Toole
Victoria MacKirdy	Ella Winnall
Michael Lennon, Chair (resigned Feb-24)	Darren Braund (appointed Jul-23)
Ian McKay	Simone Bailey (appointed Feb-24)
	Kath M Mainland CBE*, Chair (appointed Feb-24)

Committee Members

Government and Finance Committee

Victoria MacKirdy, Chair	Ian McKay (appointed Jul-23)
Michael Lennon (resigned Feb-24)	Darren Braund (appointed Jul-23)
Stephanie Toole (resigned Jul-23)	Simone Bailey (appointed Feb-24)

First Nations Advisory Committee

Danielle Deshong	Shouwn Oosting, Chair
Lee-Ann Buckskin	Susan (Suzie) Betts
Isaac Lindsay (term end Oct-23)	Shania Richards (appointed Oct-23)

Grants Assessment Panel

Christabel (Christie) Anthoney*, Chair	Lucia Pichler
Danielle Deshong (resigned Apr-24)	Michael Colbung
Ella Winnall	Nic Tubb*
Fulvia Mantelli	Sandy Hahn (appointed Dec-23)
Jasmine Swales-Smith	Susan (Suzie) Betts (appointed Feb-24)
Lewis Major	

*In accordance with Premier and Cabinet Circular 016, government employees did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:	2024	2023
\$0 - \$19 999	24	27
Total number of members	24	27

The total remuneration received or receivable by members was \$18,000 (2022-23 \$11,400). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. Any travel allowance paid to Board or Committee members has not been included as remuneration as it is considered to be a reimbursements of direct out of pocket expenses incurred by the relevant members.

3.3. Employee related expenses

	2024 \$'000	2023 \$'000
Salaries and wages	4,366	3,952
Long service leave	128	58
Annual leave	350	274
Skills and experience retention leave	17	13
Employment on-costs - superannuation	508	560
Employment on-costs - other	227	218
Board and committee fees	17	16
Workers compensation	42	12
Other employee related expenses	9	33
Total employee related expenses	5,664	5,136

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the department’s contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

	2024 No	2023 No
The number of employees whose remuneration received or receivable falls within the following bands:		
\$246 001 to \$266 000	1	1
Total	1	1

The total remuneration received by those employees for the year was \$257,000 (2022-23 \$249,000).

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The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the Trust.

3.4. Employee related liabilities

	2024 \$'000	2023 \$'000
Current		
Accrued salaries and wages	127	76
Annual leave and TOIL	358	304
Long service leave	332	319
Skills and experience retention leave	40	36
Employment on-costs	136	100
Total current employee related liabilities	993	835
Non-current		
Long service leave	423	423
Employment on-costs	43	42
Total non-current employee related liabilities	466	465
Total employee related liabilities	1,469	1,300

Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at nominal amounts.

Long service leave

The liability for long service leave is measured at the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities. The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4.0%) to 2024 (4.25%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

The current portion of employee related liabilities reflects the amount for which the Trust does not have the right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2023 rate of 43% to 44% and the average factor for the calculation of employer superannuation cost on-costs has also changed from the 2023 rate of 11.1% to 11.5%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in employee benefits expense of \$37,600 (not including oncosts). The impact on future periods is impracticable to estimate.

4. Expenses

Employee related expenses are disclosed in note 3.3.

4.1. Supplies and services

<i>Program expenses</i>	2024 \$'000	2023 \$'000
Live touring expenses	636	728
Marketing	221	192
Cost of goods sold	227	195
Film distributor payments	233	233
Production show expenses	112	126
Other	172	146
Total Program Expenses	1,601	1,620

<i>Infrastructure expenses</i>	2024 \$'000	2023 \$'000
Repairs and maintenance	506	496
Information technology and communication	433	388
Utilities	271	270
Consultants	83	25
Insurance	166	113
Other	18	19
Total Infrastructure expenses	1,477	1,311

<i>Administration expenses</i>	2024 \$'000	2023 \$'000
Travel	225	178
Printing and stationery	36	49
Motor vehicle expense	36	26
Freight	45	139
Staff development	64	56
Contractors and temporary staff	592	673
Other *	122	106
Total Administration expenses	1,120	1,227

* Other expenses include Audit fees paid / payable to the Auditor-General's Department relating to work performed under the Public Finance and Audit Act 1987 of \$51,000 (2022-23 \$45,000).

4.2. Grants and subsidies

	2024 \$'000	2023 \$'000
Grants	189	130
Total grants and subsidies	189	130

Grants and subsidies paid by the Trust are for arts related assistance and project purposes and are predominately recurrent in nature. Entities receiving these grants and subsidies include non-government organisations and the general public. The grants and subsidies given are usually subject to terms and conditions set out in the contract, correspondence, or by legislation. For contributions payable, the contribution will be recognised as liability and expense when the Trust has a present obligation to pay the contribution.

5. Non-financial assets

5.1. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned. The assets presented below do not meet the definition of investment property.

	Land \$'000	Building & improvements \$'000	Plant & equipment \$'000	Works of art \$'000	Work in progress \$'000	Total \$'000
Gross carrying amount	3,690	35,109	3,248	343	354	42,744
Accumulated Depreciation	-	(9,480)	(1,845)	-	-	(11,325)
Carrying amount	3,690	25,629	1,403	343	354	31,419

Reconciliation 2023-24						
Carrying amount at the beginning of the period	3,690	26,951	1,619	343	93	32,696
Acquisitions	-	519	6	-	349	874
Transfers to (from) WIP	-	88	-	-	(88)	-
Disposals e.g. sales, write off	-	-	(5)	-	-	(5)
Depreciation	-	(1,929)	(217)	-	-	(2,146)
Carrying amount at the end of the period	3,690	25,629	1,403	343	354	31,419

Revaluation surplus relating to de-recognised property, plant and equipment is transferred to retained earnings on de-recognition.

5.2. Recognition, useful life and depreciation

All non-current tangible assets with a value equal to, or in excess of, \$1,000 for works of art and \$5,000 for all other tangible assets are capitalised. Non-current assets are initially recorded at cost, or at the value of liabilities assumed, plus any incidental cost involved with the acquisitions. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position.

Depreciation is calculated on a straight-line basis. Assets depreciation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Building and improvements	7 to 70
Plant and equipment	3 to 20

5.3. Revaluation of non-current assets owned by the Trust

All non-current physical assets are valued at written down current cost (a proxy for fair value). Revaluation of non-current assets or groups of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than 3 years.

Every six years, the Trust revalues its land and buildings and works of art via an independent Certified Practising Valuer. However, if at any time management considers that the carrying amount of the asset materially differs from the fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current physical assets that are acquired between revaluations are held at cost until the next valuation, when they are re-valued to fair value.

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Any revaluation increment is credited to the asset revaluation surplus except to the extent that it reverses a revaluation decrement of the same asset class previously recognised as an expense, in which case the increment is recognised as income. Any revaluation decrement is recognised as an expense, except to the extent that it reverses a revaluation increment for the same asset class, in which case the decrement is debited directly to the asset revaluation surplus to the extent of the credit balance existing in the asset revaluation surplus for that class of asset.

For buildings and improvements (Art Centres) assets that have been subject to an independent revaluation, both the replacement cost and the associated accumulated depreciation have been presented on a net basis. Any accumulated depreciation is eliminated against the gross carrying amount of the assets and the net amounts restated to the revalued amounts of the assets.

Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

Valuation of land and buildings

Trust's land, buildings and improvements were revalued as at 30 June 2019 by Fred Taormina, Certified Practising Valuer, from Valcorp Australia Pty Ltd.

Land

The fair value was determined using a direct comparison approach with recent market transactions in the area.

Buildings and improvements – Art Centres

The fair value was estimated based on the written down modern equivalent replacement cost. The estimated modern equivalent replacement cost was determined by the Valuer with reference to Rawlinson's Australian Construction Handbook Edition 36 and Readers Digest (2019) - Australian Edition. Additional costs were included for country location, planning approvals, preliminaries, contingencies and complexity of the theatres, having regard to the extent of non-theatre functions.

Buildings and improvements - Other

The fair value was determined using a direct comparison approach with recent market transactions in the area.

Valuation of works of art

The valuation of the Works of Art collections controlled by the Trust was performed by Simon Storey from Simon Storey Valuers as at 30 June 2021. Simon Storey is an approved valuer under the Cultural Gifts Program in the valuation of the Works of Art held in the Collection.

The valuer used the fair value approach by careful assessment of the condition, authenticity and where necessary research of individual art work. The final values stated by the valuer were regarded as close as it is possible to market value, in an unpredictable art market, to current commercial or replacement values as at 30 June 2021.

Impairment of assets

All non-current tangible assets are tested for indications of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. The recoverable amount is determined as the higher of an asset's fair value less cost of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, a fair value assessment is performed each year.

There were no indications of impairment of property plant and equipment at 30 June 2024.

6. Financial assets

6.1. Categorisation of financial assets

	2024 Carrying amount \$'000	2023 Carrying amount \$'000
Financial assets		
Cash and equivalents		
Cash and cash equivalents	5,080	5,909
Financial assets at amortised cost		
Contractual receivables	647	176
Total financial assets	5,727	6,085

6.2. Cash and cash equivalents

	Note	2024 \$'000	2023 \$'000
Deposits with the Treasurer		4,934	5,777
Imprest accounts / cash on hand		8	14
Cash on Hand – Foundation	8.5	138	118
Total cash and cash equivalents		5,080	5,909

Cash and cash equivalents include cash at bank, and cash on hand. Cash is measured at nominal value.

6.3. Receivables

	2024 \$'000	2023 \$'000
Contractual receivables from government entities	86	115
Contractual receivables from non-government entities	115	61
Accrued income	24	21
Total receivables	225	197

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice, or the goods/services have been provided under a contractual arrangement.

Receivables are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

7. Liabilities

Employee related liabilities are disclosed in note 3.4.

7.1. Categorisation of financial liabilities

	2024 Carrying amount \$'000	2023 Carrying amount \$'000
Financial liabilities		
Financial liabilities at amortised cost		
Payables	667	697
Total financial liabilities	667	697

Payables disclosed in this note do not include accrued expenses or statutory amounts as these are non- financial instruments.

7.2. Payables

	2024 \$'000	2023 \$'000
Current		
Contractual payables	667	697
Accrued expenses	450	112
Statutory payables		
Government taxes and equivalents	156	96
Audit Fees	51	50
Total statutory payables	207	146
Total current payables	1,324	954
Total payables	1,324	954

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, statutory fees and charges and Auditor General's Department audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

7.3. Provisions

	2024 \$'000	2023 \$'000
Current		
Workers Compensation	27	27
Additional compensation	4	-
Total current provisions	31	27
Non-Current		
Workers Compensation	97	85
Additional compensation	38	12
Total non-current provisions	135	97
Total provisions	166	124

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Trust is responsible for the payment of workers' compensation claims.

7.4. Other liabilities

	2024 \$'000	2023 \$'000
Current		
Unearned revenue	570	789
Contract liabilities	148	406
Total current other liabilities	718	1,195
Total other liabilities	718	1,195

Unearned revenue predominately relates to box office ticket sales taken in advance of performances. Contract liabilities represent obligations that need to be met in regards to grant contracts. Revenue is recognised under *AASB 15 Revenue from Contractors with Customers* when performance obligations are fulfilled.

8. Other notes

8.1. Unrecognised commitments

Commitments arising from contractual sources are disclosed at their nominal value and are inclusive of non-recoverable GST.

Capital contractual commitments

	2024 \$'000	2023 \$'000
Not later than one year	109	790
Total capital commitments	109	790

Other contractual commitments

The Trust's other contractual commitments comprise of service and live tour performance agreements and software licencing agreements.

	2024 \$'000	2023 \$'000
Not later than one year	149	212
Later than one year but not later than five years	69	118
Total expenditure commitments	218	330

8.2. Contingent assets and liabilities

The Trust is not aware of any contingent assets or liabilities as at 30 June 2024.

8.3. Events after the reporting period

There are no events after 30 June 2024 that require disclosure.

8.4. Regional Arts Fund

The Trust manages the South Australian component of the Regional Arts Fund on behalf of the Commonwealth Government's Department of Infrastructure, Transport, Regional Development, Communications and Arts. The Regional Arts Fund is a Commonwealth program that supports artistic cultural development in regional and remote communities throughout Australia. The grant received from the Commonwealth for the Regional Arts Fund includes a component to reimburse Country Arts SA for administration of the Fund.

The Trust received and manages a one-off payment for the South Australian component of a Recovery Boost to be disbursed over 3 years. This fund is to help regional artists and organisations develop new work and explore new delivery models in light of the impacts of COVID-19, bushfires and drought. The Recovery Boost funding concluded in the 2023-24 financial year.

	2024 \$'000	2023 \$'000
Funds from prior year recommitted	48	155
Annual regional arts fund allocation	615	914
Administration costs incurred by the Trust	140	185
Interest earned	-	4
Total funds available	803	1,258
Expenditure and grant commitments approved during the year	795	1,210
Funds carried forward	8	48

8.5. Country Arts Foundation

The consolidated financial statements as at 30 June 2024 include the Country Arts Foundation Ltd. The Foundation is registered charity with charity programs to champion arts in regional South Australia.

	2024 \$'000	2023 \$'000
Revenue	43	19
Expenses	23	76
Surplus (Deficit)	20	(57)
Cash at Bank	138	118

All gifts and money received by the Trust from the Foundation are used to undertake special projects on behalf of the Trust. In 2023-24, \$20,000 was used to fund Nebula and \$1,500 to fund Tix on Us (In 2022-23 \$75,000 was used to fund the Euphoria Film).